



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: ALGOMA UTILITY COMMISSION

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Principal Office: 1407 FLORA AVENUE  
ALGOMA, WI 54201-1796

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For the Year Ended: DECEMBER 31, 2002

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I NANCY E. JOHNSON of  
(Person responsible for accounts)

\_\_\_\_\_,  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/06/2003
(Signature of person responsible for accounts)	(Date)

OFFICE MANAGER/ACCOUNTANT  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** ALGOMA UTILITY COMMISSION

**Utility Address:** 1407 FLORA AVENUE  
ALGOMA, WI 54201-1796

**When was utility organized?** 1/1/1903

**Report any change in name:** D/B/A: ALGOMA UTILITIES

**Effective Date:** 11/1/1999

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MRS NANCY E JOHNSON

**Title:** OFFICE MANAGER/ACCOUNTANT

**Office Address:**

1407 FLORA AVENUE  
ALGOMA, WI 54201-1796

**Telephone:** (920) 487 - 5556

**Fax Number:** (920) 487 - 5559

**E-mail Address:** njohnson@wppisys.org

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** GUY HAASCH

**Title:** PRESIDENT

**Office Address:**

413 HIGHVIEW COURT  
ALGOMA, WI 54201

**Telephone:** (920) 487 - 3895

**Fax Number:** (920) 487 - 5559

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** PAUL DENIS**Title:** CPA**Office Address:** SCHENCK & ASSOCIATES SC  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819**Telephone:** (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** DenisP@schencksolutions.com**Date of most recent audit report:** 3/14/2003**Period covered by most recent audit:** 1/1/02 - 12/31/02

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JAMES L LECLOUX JR**Title:** GENERAL MANAGER**Office Address:**1407 FLORA AVENUE  
ALGOMA, WI 54201-1796**Telephone:** (920) 487 - 5556**Fax Number:** (920) 487 - 5559**E-mail Address:** jlecloux@wppisys.org

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**Name of utility commission/committee:**    ALGOMA UTILITY COMMISSION

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**Names of members of utility commission/committee:**MR JOHN ALLAN GROESSL, SECRETARY/TREASURER  
MR GUY HAASCH, PRESIDENT  
MR BOB HAFEMAN, DIRECTOR  
MR DAVID MEYER, VICE PRESIDENT  
MR RUSSEL RITCHIE, CITY COUNCIL REPRESENTATIVE

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** XXXXXXXXXX

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,362,590	3,178,955	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,441,616	2,400,594	<b>2</b>
Depreciation Expense (403)	252,012	225,806	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	200,744	179,992	<b>5</b>
<b>Total Operating Expenses</b>	<b>2,894,372</b>	<b>2,806,392</b>	
<b>Net Operating Income</b>	<b>468,218</b>	<b>372,563</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>468,218</b>	<b>372,563</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,187	(974)	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	31,640	41,379	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>32,827</b>	<b>40,405</b>	
<b>Total Income</b>	<b>501,045</b>	<b>412,968</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>501,045</b>	<b>412,968</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	<b>14</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	124,594	56,222	<b>17</b>
Other Interest Expense (431)	118	51,240	<b>18</b>
Interest Charged to Construction--Cr. (432)	0	51,009	<b>19</b>
<b>Total Interest Charges</b>	<b>124,712</b>	<b>56,453</b>	
<b>Net Income</b>	<b>376,333</b>	<b>356,515</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,061,527	3,726,933	<b>20</b>
Balance Transferred from Income (433)	376,333	356,515	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	172,809	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	13,883	21,921	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,251,168</b>	<b>4,061,527</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE	0	1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE	0	2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
NONE	0	3
<b>Total (Acct. 417):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE	0	4
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
F & M BANK - CHECKING	320	5
NORTHSHORE - PORTFOLIO MONEY MANAGER	693	6
NORTHSHORE - BUSINESS MONEY MANAGER	1,144	7
NORHTSHORE - STATEMENT SAVINGS	19	8
F & M PUBLIC FUNDS	8,477	9
BAYLAKE BANKE - MONEY MARKET	560	10
AMERICAN TRANSMISSION COMPANY (ATC) DIVIDENDS	12,400	11
NORTHSHORE - CERTIFICATE OF DEPOSIT	7,180	12
BAYLAKE - CERTIFICATE OF DEPOSIT	659	13
FINANCE CHARGES - MISCELLANEOUS ACCOUNTS RECEIVABLE	188	14
<b>Total (Acct. 419):</b>	<b>31,640</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE	0	15
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE	0	16
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE	0	17
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE	0	18
<b>Total (Acct. 434):</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
FOR SPECIAL REDEMPTION CASH SEGREGATED	172,809	19
<b>Total (Acct. 435)--Debit:</b>	<b>172,809</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215	0	20
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
GRATIS LABOR, EQUIPMENT, SUPPLIES AND MATERIALS FOR CITY	13,883	21
<b>Total (Acct. 439)--Debit:</b>	<b>13,883</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	8,388	17,366	0	0	<b>25,754</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	26	7,703	0	0	<b>7,729</b>	<b>2</b>
Payroll	0	3,201	0	0	<b>3,201</b>	<b>3</b>
Materials	501	588	0	0	<b>1,089</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
CONTRACT SERVICES	7,958	301	0	0	<b>8,259</b>	<b>6</b>
PAYROLL CLEARING	0	8	0	0	<b>8</b>	<b>7</b>
PAYROLL BURDEN & OVERHEAD	0	3,626	0	0	<b>3,626</b>	<b>8</b>
EQUIPMENT	0	655	0	0	<b>655</b>	<b>9</b>
<b>Total costs and expenses</b>	<b>8,485</b>	<b>16,082</b>	<b>0</b>	<b>0</b>	<b>24,567</b>	
<b>Net income (or loss)</b>	<b>(97)</b>	<b>1,284</b>	<b>0</b>	<b>0</b>	<b>1,187</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	729,705	2,632,885	0	0	<b>3,362,590</b>	<b>1</b>
Less: interdepartmental sales	0	9,443	0	0	<b>9,443</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	2	6	0	0	<b>8</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>729,703</b>	<b>2,623,436</b>	<b>0</b>	<b>0</b>	<b>3,353,139</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	127,550	12,759	<b>140,309</b>	<b>1</b>
Electric operating expenses	191,324	19,600	<b>210,924</b>	<b>2</b>
Gas operating expenses	0	0	<b>0</b>	<b>3</b>
Heating operating expenses	0	0	<b>0</b>	<b>4</b>
Sewer operating expenses	0	0	<b>0</b>	<b>5</b>
Merchandising and jobbing	3,201	8	<b>3,209</b>	<b>6</b>
Other nonutility expenses	4,504	0	<b>4,504</b>	<b>7</b>
Water utility plant accounts	2,183	0	<b>2,183</b>	<b>8</b>
Electric utility plant accounts	31,362	0	<b>31,362</b>	<b>9</b>
Gas utility plant accounts	0	0	<b>0</b>	<b>10</b>
Heating utility plant accounts	0	0	<b>0</b>	<b>11</b>
Sewer utility plant accounts	0	0	<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant	1,456	0	<b>1,456</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	2,232	0	<b>2,232</b>	<b>14</b>
Accum. prov. for depreciation of gas plant	0	0	<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant	0	0	<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant	0	0	<b>0</b>	<b>17</b>
Clearing accounts	32,367	(32,367)	<b>0</b>	<b>18</b>
All other accounts	0	0	<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>396,179</b>	<b>0</b>	<b>396,179</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	9,939,455	9,775,148	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,720,141	2,536,006	2
<b>Net Utility Plant</b>	<b>7,219,314</b>	<b>7,239,142</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>7,219,314</b>	<b>7,239,142</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	97,225	98,665	8
Special Funds (125-128)	172,809	225,257	9
<b>Total Other Property and Investments</b>	<b>270,034</b>	<b>323,922</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	8,955	7,896	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	886	1,082	12
Temporary Cash Investments (136)	983,900	628,915	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	329,902	333,097	15
Other Accounts Receivable (143)	95,195	174,766	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	150,704	145,472	19
Prepayments (165)	325	6,559	20
Interest and Dividends Receivable (171)	7,867	176	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>1,577,734</b>	<b>1,297,963</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	61,811	18,200	25
<b>Total Deferred Debits</b>	<b>61,811</b>	<b>18,200</b>	
<b>Total Assets and Other Debits</b>	<b>9,128,893</b>	<b>8,879,227</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	334,568	333,712	<b>26</b>
Appropriated Earned Surplus (215)	172,809	0	<b>27</b>
Unappropriated Earned Surplus (216)	4,251,168	4,061,527	<b>28</b>
<b>Total Proprietary Capital</b>	<b>4,758,545</b>	<b>4,395,239</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	2,693,882	2,795,700	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>2,693,882</b>	<b>2,795,700</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	170,127	311,055	<b>33</b>
Payables to Municipality (233)	114,213	118,919	<b>34</b>
Customer Deposits (235)	5,363	4,842	<b>35</b>
Taxes Accrued (236)	41,060	38,268	<b>36</b>
Interest Accrued (237)	18,088	16,932	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	6,413	6,917	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	0	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>355,264</b>	<b>496,933</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	0	0	<b>43</b>
Other Deferred Credits (253)	19,016	23,555	<b>44</b>
<b>Total Deferred Credits</b>	<b>19,016</b>	<b>23,555</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	0	0	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,302,186	1,167,800	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>9,128,893</b>	<b>8,879,227</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	5,542,304	0	0	4,397,151	<b>1</b>
Utility Plant Purchased or Sold (102)	0	0	0	0	<b>2</b>
Utility Plant in Process of Reclassification (103)	0	0	0	0	<b>3</b>
Utility Plant Leased to Others (104)	0	0	0	0	<b>4</b>
Property Held for Future Use (105)	0	0	0	0	<b>5</b>
Completed Construction not Classified (106)	0	0	0	0	<b>6</b>
Construction Work in Progress (107)	0	0	0	0	<b>7</b>
<b>Total Utility Plant</b>	<b>5,542,304</b>	<b>0</b>	<b>0</b>	<b>4,397,151</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,015,335	0	0	1,704,806	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	<b>13</b>
<b>Total Accumulated Provision</b>	<b>1,015,335</b>	<b>0</b>	<b>0</b>	<b>1,704,806</b>	
<b>Net Utility Plant</b>	<b>4,526,969</b>	<b>0</b>	<b>0</b>	<b>2,692,345</b>	



## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	950,602	1,585,404			<b>2,536,006</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	118,783	133,229			<b>252,012</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,916				<b>2,916</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
EQUIPMENT CLEARING	10,123	32,158			<b>42,281</b>	<b>9</b>
Salvage	16,142	9,317			<b>25,459</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0	0			<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>147,964</b>	<b>174,704</b>	<b>0</b>	<b>0</b>	<b>322,668</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	40,913	47,761			<b>88,674</b>	<b>15</b>
Cost of removal	42,318	7,541			<b>49,859</b>	<b>16</b>
Other debits (specify):						<b>17</b>
NONE	0	0			<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>83,231</b>	<b>55,302</b>	<b>0</b>	<b>0</b>	<b>138,533</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,015,335</b>	<b>1,704,806</b>	<b>0</b>	<b>0</b>	<b>2,720,141</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	128,987	0	128,987	123,902	3
<b>Total Electric Utility</b>					<b>128,987</b>	<b>123,902</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	128,987	123,902	1
Water utility (154)	21,717	21,570	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>150,704</b>	<b>145,472</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			0	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	333,712	<b>1</b>
<b>Changes during year (explain):</b>		
CITY FUNDED SECONDARY ELECTRIC EXT. FOR SEWER LIFT STATION	856	<b>2</b>
<b>Balance end of year</b>	<b>334,568</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0    1

**Net amount of bonds outstanding December 31:**       0

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
WATER SYSTEM MORGAGE REVENUE BONDS	11/07/2001	11/07/2041	4.50%	2,158,882	<b>1</b>
CITY OF ALGOMA G.O. BONDS	06/15/1998	06/01/2018	4.89%	535,000	<b>2</b>
<b>Total for Account 223</b>				<b><u>2,693,882</u></b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	38,268	1
<b>Accruals:</b>		
Charged water department expense	106,507	2
Charged electric department expense	101,971	3
Charged sewer department expense	0	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>208,478</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	172,837	6
Social Security taxes	29,770	7
PSC Remainder Assessment	3,079	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>205,686</b>	
<b>Balance end of year</b>	<b>41,060</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0	0	0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
CITY OF ALGOMA WATER SYSTEM MORTGAGE BOND	14,518	97,698	96,246	15,970	2
CITY OF ALGOMA G.O. BONDS	2,414	26,896	27,192	2,118	3
<b>Subtotal</b>	<b>16,932</b>	<b>124,594</b>	<b>123,438</b>	<b>18,088</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
INTEREST PAID ON CUTOMER DEPOSITS	0	118	118	0	5
<b>Subtotal</b>	<b>0</b>	<b>118</b>	<b>118</b>	<b>0</b>	
<b>Total</b>	<b>16,932</b>	<b>124,712</b>	<b>123,556</b>	<b>18,088</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	919,503	248,297	0	0	0	<b>1,167,800</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	4,370	0	0	0	0	<b>4,370</b>	<b>2</b>
For Mains	14,507	0	0	0	0	<b>14,507</b>	<b>3</b>
<b>Other (specify):</b>							
ELEVATED STORAGE TANK	82,263					<b>82,263</b>	<b>4</b>
HYDRANTS	3,085	0	0	0	0	<b>3,085</b>	<b>5</b>
PRIMARY EXTENSION	0	10,508	0	0	0	<b>10,508</b>	<b>6</b>
SECONDARY EXTENSION	0	2,818	0	0	0	<b>2,818</b>	<b>7</b>
OVERHEAD TO UNDERGROUND SERVICES	0	5,284	0	0	0	<b>5,284</b>	<b>8</b>
POLES - DAMAGED IN AUTO ACCIDENTS	0	12,556	0	0	0	<b>12,556</b>	<b>9</b>
<b>Deduct charges (specify):</b>							
MAIN BILL TO CUSTOMER, ADJUSTED BY CITY	1,005	0	0	0	0	<b>1,005</b>	<b>10</b>
<b>Balance End of Year</b>	<b>1,022,723</b>	<b>279,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,302,186</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	103,344	0	0	0	0	<b>103,344</b>	<b>11</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
AMERICAN TRANSMISSION COMPANY (ATC)	84,865	2
WATER MAIN LOOP - DEFERRED ASSESSMENT	12,360	3
<b>Total (Acct. 124):</b>	<b>97,225</b>	
<b>Sinking Funds (125):</b>		
BOND RESERVE-WATER SYSTEM MORTGAGE REVENUE BONDS-CITY OF ALGOMA	118,064	4
<b>Total (Acct. 125):</b>	<b>118,064</b>	
<b>Depreciation Fund (126):</b>		
BOND RESERVE-CITY OF ALGOMA G.O. BONDS	54,745	5
<b>Total (Acct. 126):</b>	<b>54,745</b>	
<b>Other Special Funds (128):</b>		
NONE	0	6
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	7
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	69,746	10
Electric	260,156	11
Sewer (Regulated)	0	12
<b>Other (specify):</b>		
NONE	0	13
<b>Total (Acct. 142):</b>	<b>329,902</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	64,402	14
Merchandising, jobbing and contract work	0	15
<b>Other (specify):</b>		

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
MISCELLANEOUS A/R	30,793	16
<b>Total (Acct. 143):</b>	<b>95,195</b>	
<b>Receivables from Municipality (145):</b>		
NONE	0	17
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
PREPAID TRAINING EXPENSE	325	18
<b>Total (Acct. 165):</b>	<b>325</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
ENGINEERING FEES FOR 2004 WATER PROJECT	16,275	20
<b>Total (Acct. 183):</b>	<b>16,275</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
WATER TOWER PAINTING COSTS (DOCKET #50-WR-104)	45,536	23
<b>Total (Acct. 186):</b>	<b>45,536</b>	
<b>Payables to Municipality (233):</b>		
SEWER USER FEES BILLED FOR SEWER USE	114,213	24
<b>Total (Acct. 233):</b>	<b>114,213</b>	
<b>Other Deferred Credits (253):</b>		
ACCRUED VACATION	11,600	25
RETIREMENT INCENTIVE	4,452	26
PUBLIC BENEFITS FUND	2,964	27
<b>Total (Acct. 253):</b>	<b>19,016</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	5,511,021	4,340,921	0	0	<b>9,851,942</b>	<b>1</b>
Materials and Supplies	21,643	126,444	0	0	<b>148,087</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	982,968	1,645,105	0	0	<b>2,628,073</b>	<b>4</b>
Customer Advances for Construction	0	0	0	0	<b>0</b>	<b>5</b>
Contributions in Aid of Construction	971,113	263,880	0	0	<b>1,234,993</b>	<b>6</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,578,583</b>	<b>2,558,380</b>	<b>0</b>	<b>0</b>	<b>6,136,963</b>	
Net Operating Income	227,179	241,039	0	0	<b>468,218</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.35%</b>	<b>9.42%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.63%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	334,140	1
Appropriated Earned Surplus	86,404	2
Unappropriated Earned Surplus	4,156,347	3
<b>Other (Specify):</b>		
NONE	0	4
<b>Total Average Proprietary Capital</b>	<b>4,576,891</b>	
<b>Net Income</b>		
Net Income	376,333	5
<b>Percent Return on Proprietary Capital</b>	<b>8.22%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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**Report changes of any of the following types:**

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**1. Acquisitions.**

NO ACQUISITIONS OCCURED IN 2002

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

DEVELOPER FINANCED PRIMARY AND SECONDARY ELECTRIC SERVICE EXTENSIONS WERE PERFORMED IN 2002 TO ACCOMODATE A NEW FAMILY DOLLAR STORE AND A CAMPGROUND EXTENSION. THERE WERE NO WATER SERVICE EXTENSIONS IN 2002.

SEE WATER FOOTNOTES FOR COST ADDITIONS WITH NO PLANT UNITS ADDED.

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**4. Estimated changes in revenues due to rate changes.**

WATER RATES HAVE BEEN IN EFFECT SINCE 10/24/01

ELECTRIC RATES HAVE BEEN IN EFFECT SINCE 4/27/99

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**5. Obligations incurred or assumed, excluding commercial paper.**

NO NEW OBLIGATIONS IN 2002

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**6. Formal proceedings with the Public Service Commission.**

NONE IN 2002

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**7. Any additional matters.**

ALGOMA UTILITIES INSTALLED A NEW ACCOUNTING SOFTWARE SYSTEM (SOLOMON) IN 1999 - 2000, ALLOWING OUR CLASS "C" UTILITY TO FILE AS AN "A/B" UTILITY FOR REPORTING PURPOSES ONLY.

NEW BILLING SOFTWARE WAS INSTALLED DURING 2001.



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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-17)

PER PSC INSTRUCTION, INTEREST ACCRUED/PAID ON CUSTOMER DEPOSITS IS REPORTED IN NOTES PAYABLE #231.

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### Contributions in Aid of Construction (Account 271) (Page F-18)

\$103,344 GRANT FUNDS RECEIVED FROM USDA RURAL DEVELOPMENT. PLANT WAS PLACED IN SERVICE IN 2001, UNITS WERE CAPITALIZED IN 2001.

\$881 WAS RECEIVED FROM A CONTRACTOR FOR DAMAGE TO WATER MAIN - NO UNITS TO ADD.

\$1,005 WAS DEDUCTED FROM ACCT. #271. IN 1999 AN INTERNAL AUDIT DISCOVERED AN ERROR IN A BILLING TO A CUSTOMER FOR WATER MAIN EXTENSION. IN 1999 THE CITY WAS ASKED TO ASSESS THE CUSTOMER FOR THE ADDITIONAL COSTS. THE CITY'S PUBLIC WORKS COMMITTEE (IN CHARGE OF ASSESSMENTS) REVIEWED THE BILL IN 2001 AND DECIDED TO REDUCE THE BILL BY \$1,005, SINCE IT WAS THE UTILITY'S ERROR THAT THE BILL WAS NOT ISSUED CORRECTLY IN THE FIRST PLACE. THE CUSTOMER PAID THE ADJUSTED AMOUNT IN 2002, THE ORIGINAL INVOICE WAS BOOKED TO 271 IN 1999 AND WAS LISTED AS A RECEIVABLE UNTIL 2002.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

OTHER ACCOUNTS RECEIVABLE, ACCT. #143 - MISCELLANEOUS A/R OF \$30,793 CONSISTS OF THE FOLLOWING INVOICES:

\$13,193 - INDUSTRIAL CUSTOMER (CUSTOMER OWNED TRANSFORMER AND UTILITY LABOR TO INSTAL)

\$6,195 - SCHOOL BOOSTER CLUB (PAINTING OF SCHOOL LOGO ON ELEVATED STORAGE TANK - USDA FUNDING WOULD NOT ALLOW THE UTILITY TO PAY FOR THIS ITEM)

\$7,070 - VARIOUS BILLS FOR DAMAGED UTILITY PLANT

\$1,501 - VARIOUS BILLS FOR OVERHEAD TO UNDERGROUND ELECTRIC UPGRADES

\$2,834 - BILLS FOR MISCELLANEOUS WORK DONE PRIMARILY FOR THE CITY

ACCT. #186 DEFERRED DEBITS, AMORTIZATION OF PAINTING COSTS WAS AUTHORIZED BY THE PSC IN DOCKET #50-WR-104, LETTER DATED 8/14/01.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

8/29/03 email response:

Dear Ms. Engelke,

The responses to your review are numbered according to the items you proposed.

1. The Utility will include a footnote in the future that if COR exceeds 10% of original cost, it will be charged to the current year's depreciation expense.

2. Page W-5, Customer Accounts Expenses decreased in 2002 due to less overtime labor. In 2001, the staff was going through a software conversion that required additional hours. Also, staff spent more time working with the water company due to the conversion that was required by electric.

3. The Utility will report the Water system Mortgage Revenue Bond in account #221 in 2003.

Please contact me if you require additional information. Have a good weekend!

Nancy Johnson  
Algoma Utilities

email 8/6/03:

Dear Ms. Johnson:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. A footnote to Page W-10, Accumulated Depreciation, indicates: WE DISAGREE WITH THE GUIDELINE THAT THE AMOUNTS EXCEEDING 10% BE CAPITALIZED TO REPLACE UNITS. THIS WOULD DISTORT THE PLANT VALUE AND CAUSE INCREASES IN COSTS PER UNITS (POSSIBLY REQUIRING ADDITIONAL FOOTNOTES). ALSO, IF CAPITAL COSTS ARE HIGHER THAN ACTUAL, THIS WILL CAUSE THE PROPERTY TAX EQUIVALENT TO INCREASE! COSTS PER UNITS (WHEN REPLACING "OLD" PLANT) ARE GOING TO BE CONSIDERABLY HIGHER THAN THE ORIGINAL COSTS, SO DEPRECIATION AND ACCUMULATED RESERVES WILL ALSO INCREASE ACCORDINGLY, HOPEFULLY COVERING FUTURE COSTS OF REMOVAL.

The cost of removal guideline says that amounts exceeding 10% of original cost should either be capitalized or charged to the current year's depreciation expense. If the utility is opposed to capitalizing removal costs as part of the cost of replacement units, then it should charge removal cost to the current year's depreciation expense. If that procedure is followed, please footnote the depreciation schedule to that effect.

2. On Page W-5, Customer Accounts Expenses decreased over \$5,000 and 25%

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## FINANCIAL SECTION FOOTNOTES

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(Class C thresholds) from the prior year. Please furnish a brief explanation.

3. On Page F-15, Mortgage Revenue Bonds are reported in Account 223. This amount is more appropriately reported in Account 221, Bonds. Please confirm that this amount will be reclassified in 2003.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us). If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	724,328	1
<b>Total Sales of Water</b>	<b>724,328</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,463	2
Miscellaneous Service Revenues (471)	720	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	3,194	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>5,377</b>	
<b>Total Operating Revenues</b>	<b>729,705</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	23,429	8
Pumping Expenses (620-633)	23,603	9
Water Treatment Expenses (640-652)	27,933	10
Transmission and Distribution Expenses (660-678)	81,986	11
Customer Accounts Expenses (901-905)	27,518	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	94,208	14
<b>Total Operation and Maintenance Expenses</b>	<b>278,677</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	118,783	15
Amortization Expense (404-407)	0	16
Taxes (408)	105,066	17
<b>Total Other Operating Expenses</b>	<b>223,849</b>	
<b>Total Operating Expenses</b>	<b>502,526</b>	
<b>NET OPERATING INCOME</b>	<b>227,179</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	2	23	160	1
Commercial	1	11	30	2
Industrial	1	106	240	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>4</b>	<b>140</b>	<b>430</b>	
Metered Sales to General Customers (461)				
Residential	1,362	49,058	310,185	4
Commercial	185	14,089	73,725	5
Industrial	11	13,204	36,123	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,558</b>	<b>76,351</b>	<b>420,033</b>	
Private Fire Protection Service (462)	17		16,686	7
Public Fire Protection Service (463)	1		267,942	8
Other Sales to Public Authorities (464)	22	4,017	19,237	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>1,602</b>	<b>80,508</b>	<b>724,328</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	267,942	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>267,942</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,463	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>1,463</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION FEES	720	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>720</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,120	10
<b>Other (specify):</b>		
DEDUCT METER RENTAL	2,074	11
<b>Total Other Water Revenues (474)</b>	<b>3,194</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE	0	12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	12,190	6
Maintenance of Structures and Improvements (611)	2,345	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	8,894	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
<b>Total Source of Supply Expenses</b>	<b>23,429</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	0	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	9,501	17
Pumping Labor and Expenses (624)	0	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	0	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	9,614	22
Maintenance of Structures and Improvements (631)	1,933	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	2,555	25
<b>Total Pumping Expenses</b>	<b>23,603</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	0	26
Chemicals (641)	13,376	27



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	0	28
Miscellaneous Expenses (643)	0	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	8,630	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	5,927	33
<b>Total Water Treatment Expenses</b>	<b>27,933</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	0	34
Storage Facilities Expenses (661)	0	35
Transmission and Distribution Lines Expenses (662)	0	36
Meter Expenses (663)	0	37
Customer Installations Expenses (664)	0	38
Miscellaneous Expenses (665)	0	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	4,557	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	20,147	43
Maintenance of Transmission and Distribution Mains (673)	20,099	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	19,443	46
Maintenance of Meters (676)	2,667	47
Maintenance of Hydrants (677)	15,073	48
Maintenance of Miscellaneous Plant (678)	0	49
<b>Total Transmission and Distribution Expenses</b>	<b>81,986</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	0	50
Meter Reading Labor (902)	2,734	51
Customer Records and Collection Expenses (903)	24,782	52
Uncollectible Accounts (904)	2	53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	0	54
<b>Total Customer Accounts Expenses</b>	<b>27,518</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	0	55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	29,443	56
Office Supplies and Expenses (921)	3,818	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	3,285	59
Property Insurance (924)	2,464	60
Injuries and Damages (925)	9,982	61
Employee Pensions and Benefits (926)	35,736	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	4,960	65
Rents (931)	0	66
Maintenance of General Plant (932)	4,520	67
<b>Total Administrative and General Expenses</b>	<b>94,208</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>278,677</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent	CALCULATION PER PSC SCHEDULE W-7	95,461	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	BASED ON JOINT METER FEE ALLOCATION	953	<b>2</b>
<b>Net property tax equivalent</b>		<b>94,508</b>	
Social Security	BASED ON HOURS/WAGES	10,554	<b>3</b>
PSC Remainder Assessment	BASED ON REVENUES	493	<b>4</b>
Other (specify): SOCIAL SECURITY TAX CAPITALIZED	BASED ON LABOR/HOURS BOOKED TO ACCT. #107	(489)	<b>5</b>
<b>Total tax expense</b>		<b>105,066</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.231725				3
County tax rate	mills		7.619284				4
Local tax rate	mills		9.131117				5
School tax rate	mills		10.196241				6
Voc. school tax rate	mills		1.873486				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.051853</b>				10
Less: state credit	mills		1.501613				11
<b>Net tax rate</b>	mills		<b>27.550240</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.131117</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.069727</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.200844</b>				17
<b>Total Tax Rate</b>	mills		<b>29.051853</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.729759</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.550240</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.105029</b>				21
Utility Plant, Jan. 1	\$	5,479,739	5,479,739				22
Materials & Supplies	\$	21,570	21,570				23
<b>Subtotal</b>	\$	<b>5,501,309</b>	<b>5,501,309</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>5,501,309</b>	<b>5,501,309</b>				26
Assessment Ratio	dec.		0.863090				27
<b>Assessed Value</b>	\$	<b>4,748,125</b>	<b>4,748,125</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.105029</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>95,461</b>	<b>95,461</b>				30
Tax Equivalent per 1994 PSC Report	\$	49,531					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>95,461</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	47,744	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	11,321	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>59,065</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	11,010	0	12
Structures and Improvements (321)	346,064	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	248,713	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	6,313	0	20
<b>Total Pumping Plant</b>	<b>612,100</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	8,663	0	22
Water Treatment Equipment (332)	199,517	0	23
<b>Total Water Treatment Plant</b>	<b>208,180</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	24,740	0	24
Structures and Improvements (341)	0	0	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	47,744	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	11,321	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>59,065</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	11,010	12
Structures and Improvements (321)	0	0	346,064	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	248,713	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	6,313	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>612,100</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	8,663	22
Water Treatment Equipment (332)	0	0	199,517	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>208,180</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	24,740	24
Structures and Improvements (341)	0	0	0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	741,733	35,051	<b>26</b>
Transmission and Distribution Mains (343)	2,234,297	28,175	<b>27</b>
Fire Mains (344)	0	0	<b>28</b>
Services (345)	612,933	10,569	<b>29</b>
Meters (346)	118,195	4,370	<b>30</b>
Hydrants (348)	437,678	6,617	<b>31</b>
Other Transmission and Distribution Plant (349)	0	0	<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>4,169,576</b>	<b>84,782</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	4,939	0	<b>33</b>
Structures and Improvements (390)	193,758	0	<b>34</b>
Office Furniture and Equipment (391)	16,410	0	<b>35</b>
Computer Equipment (391.1)	45,239	0	<b>36</b>
Transportation Equipment (392)	102,689	15,613	<b>37</b>
Stores Equipment (393)	0	0	<b>38</b>
Tools, Shop and Garage Equipment (394)	33,778	2,665	<b>39</b>
Laboratory Equipment (395)	4,627	0	<b>40</b>
Power Operated Equipment (396)	20,421	0	<b>41</b>
Communication Equipment (397)	8,957	417	<b>42</b>
SCADA Equipment (397.1)	0		<b>43</b>
Miscellaneous Equipment (398)	0		<b>44</b>
Other Tangible Property (399)	0		<b>45</b>
<b>Total General Plant</b>	<b>430,818</b>	<b>18,695</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,479,739</b>	<b>103,477</b>	
Common Utility Plant Allocated to Water Department	0	0	<b>46</b>
<b>Total utility plant in service</b>	<b>5,479,739</b>	<b>103,477</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)	3,259	0	773,525	26
Transmission and Distribution Mains (343)	258	0	2,262,214	27
Fire Mains (344)	0	0	0	28
Services (345)	159	0	623,343	29
Meters (346)	1,860	0	120,705	30
Hydrants (348)	1,792	0	442,503	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>7,328</b>	<b>0</b>	<b>4,247,030</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	4,939	33
Structures and Improvements (390)	0	0	193,758	34
Office Furniture and Equipment (391)	0	0	16,410	35
Computer Equipment (391.1)	10,717	0	34,522	36
Transportation Equipment (392)	22,868	0	95,434	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	36,443	39
Laboratory Equipment (395)	0	0	4,627	40
Power Operated Equipment (396)	0	1	20,422	41
Communication Equipment (397)	0	0	9,374	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>33,585</b>	<b>1</b>	<b>415,929</b>	
<b>Total utility plant in service directly assignable</b>	<b>40,913</b>	<b>1</b>	<b>5,542,304</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>40,913</b>	<b>1</b>	<b>5,542,304</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%	0	<b>1</b>
Collecting and Impounding Reservoirs (312)	0	0.00%	0	<b>2</b>
Lake, River and Other Intakes (313)	0	0.00%	0	<b>3</b>
Wells and Springs (314)	46,549	2.90%	1,196	<b>4</b>
Infiltration Galleries and Tunnels (315)	0	0.00%	0	<b>5</b>
Supply Mains (316)	2,580	1.80%	204	<b>6</b>
Other Water Source Plant (317)	0	0.00%	0	<b>7</b>
<b>Total Source of Supply Plant</b>	<b>49,129</b>		<b>1,400</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	63,439	3.20%	11,074	<b>8</b>
Boiler Plant Equipment (322)	0	0.00%	0	<b>9</b>
Other Power Production Equipment (323)	0	0.00%	0	<b>10</b>
Steam Pumping Equipment (324)	0	0.00%	0	<b>11</b>
Electric Pumping Equipment (325)	106,372	4.40%	10,943	<b>12</b>
Diesel Pumping Equipment (326)	0	0.00%	0	<b>13</b>
Hydraulic Pumping Equipment (327)	0	0.00%	0	<b>14</b>
Other Pumping Equipment (328)	6,313	4.40%	0	<b>15</b>
<b>Total Pumping Plant</b>	<b>176,124</b>		<b>22,017</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,227	3.20%	277	<b>16</b>
Water Treatment Equipment (332)	119,699	3.30%	6,584	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>120,926</b>		<b>6,861</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%	0	<b>18</b>
Distribution Reservoirs and Standpipes (342)	139,100	1.90%	14,395	<b>19</b>
Transmission and Distribution Mains (343)	77,269	1.30%	29,227	<b>20</b>
Fire Mains (344)	0	0.00%	0	<b>21</b>
Services (345)	82,537	2.90%	17,926	<b>22</b>
Meters (346)	75,953	5.50%	6,570	<b>23</b>
Hydrants (348)	18,108	2.20%	9,682	<b>24</b>
Other Transmission and Distribution Plant (349)	0	0.00%	0	<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>392,967</b>		<b>77,800</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	0	0	0	(1)	47,744	4
315	0				0	5
316	0				2,784	6
317	0				0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1)</b>	<b>50,528</b>	
321	0				74,513	8
322	0				0	9
323	0				0	10
324	0				0	11
325	0			1	117,316	12
326	0	0	0	0	0	13
327	0	0	0	0	0	14
328	0	0	0	0	6,313	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>198,142</b>	
331	0	0	0	0	1,504	16
332	0	0	0	0	126,283	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,787</b>	
341	0	0	0	0	0	18
342	3,259	24,400	0	(1)	125,835	19
343	258	869	347	0	105,716	20
344	0	0	0	0	0	21
345	159	15,391	0	0	84,913	22
346	1,860	0	0	0	80,663	23
348	1,792	1,658	795	0	25,135	24
349	0	0	0	0	0	25
	<b>7,328</b>	<b>42,318</b>	<b>1,142</b>	<b>(1)</b>	<b>422,262</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	44,357	2.90%	5,619	<b>26</b>
Office Furniture and Equipment (391)	9,231	5.80%	952	<b>27</b>
Computer Equipment (391.1)	41,966	20.00%	3,273	<b>28</b>
Transportation Equipment (392)	64,934	10.50%	8,592	<b>29</b>
Stores Equipment (393)	0	0.00%	0	<b>30</b>
Tools, Shop and Garage Equipment (394)	33,778	5.80%	2,665	<b>31</b>
Laboratory Equipment (395)	2,478	5.80%	268	<b>32</b>
Power Operated Equipment (396)	8,778	7.50%	1,532	<b>33</b>
Communication Equipment (397)	5,934	9.20%	843	<b>34</b>
SCADA Equipment (397.1)	0	0.00%	0	<b>35</b>
Miscellaneous Equipment (398)	0	0.00%	0	<b>36</b>
Other Tangible Property (399)	0	0.00%	0	<b>37</b>
<b>Total General Plant</b>	<b>211,456</b>		<b>23,744</b>	
<b>Total accum. prov. directly assignable</b>	<b>950,602</b>		<b>131,822</b>	
 Common Utility Plant Allocated to Water Department	 0		 0	 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>950,602</b>		 <b>131,822</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390	0	0	0	0	49,976	26
391	0	0	0	0	10,183	27
391.1	10,717	0	0	0	34,522	28
392	22,868	0	15,000	1	65,659	29
393	0	0	0	0	0	30
394	0	0	0		36,443	31
395	0	0	0	1	2,747	32
396	0	0	0	(1)	10,309	33
397	0	0	0	0	6,777	34
397.1		0	0	0	0	35
398		0	0	0	0	36
399		0	0	0	0	37
	<b>33,585</b>	<b>0</b>	<b>15,000</b>	<b>1</b>	<b>216,616</b>	
	<b>40,913</b>	<b>42,318</b>	<b>16,142</b>	<b>0</b>	<b>1,015,335</b>	
	0	0	0	0	0	38
	<b>40,913</b>	<b>42,318</b>	<b>16,142</b>	<b>0</b>	<b>1,015,335</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,442	8,442	1
February			7,938	7,938	2
March			7,640	7,640	3
April			7,322	7,322	4
May			7,726	7,726	5
June			8,165	8,165	6
July			10,651	10,651	7
August			9,448	9,448	8
September			8,184	8,184	9
October			8,178	8,178	10
November			7,538	7,538	11
December			7,938	7,938	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>99,170</b>	<b>99,170</b>	
Less: Water sold				80,508	13
Volume pumped but not sold				18,662	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				8,620	16
Volume related to equipment/system malfunction				2,127	17
Non-utility volume NOT included in water sales				146	18
Total volume not sold but accounted for				10,893	19
Volume pumped but unaccounted for				7,769	20
Percent of water lost				8%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				648	23
Date of maximum: 7/5/2002					24
Cause of maximum:					25
FILLING OF ELEVATED STORAGE TANK (AFTER PAINTED)					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				143	26
Date of minimum: 12/24/2002					27
Total KWH used for pumping for the year				205,160	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
LAKE STREET	1	1,334	5	432,000	Yes	<b>1</b>
STEELE STREET/ PARKWAY	2	480	10	216,000	Yes	<b>2</b>
PERRY STREET	3	504	10	560,000	Yes	<b>3</b>
BUCHANAN STREET/NAVARINO	5	475	12	540,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL 1	WELL 2	WELL 3	<b>1</b>
Location	LAKE STREET	STEELE/PARKWAY AVENUE	PERRY STREET	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	GOULD	SIMMONS	SIMMONS	<b>5</b>
Year Installed	1977	1997	1960	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	300	150	370	<b>8</b>
Pump Motor or Standby Engine Mfr	HITACHI	US MOTORS	GE	<b>9</b>
Year Installed	1997	1977	1960	<b>10</b>
Type	ELECTRIC	OTHER	OTHER	<b>11</b>
Horsepower	40	40	25	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 5			<b>14</b>
Location	BUCHANAN			<b>15</b>
Purpose	P			<b>16</b>
Destination	D			<b>17</b>
Pump Manufacturer	SIMMONS			<b>18</b>
Year Installed	1974			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	520			<b>21</b>
Pump Motor or Standby Engine Mfr	GE			<b>22</b>
Year Installed	1974			<b>23</b>
Type	OTHER			<b>24</b>
Horsepower	30			<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	GREENFIELD AVENUE	RABAS STREET	WELL #1,2,3 & 5	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		<b>4</b>
				<b>5</b>
Year constructed	2001	1981		<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	124	135		<b>10</b>
				<b>11</b>
Total capacity in gallons (actual)	300,000	300,000		<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	N	N	N	<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	11,509	0	0	0	11,509	1
P	D	6.000	59,520	0	0	0	59,520	2
M	D	8.000	24,635	0	0	0	24,635	3
P	D	8.000	17,393	0	0	0	17,393	4
M	D	10.000	18,275	0	0	0	18,275	5
P	D	10.000	5,329	0	0	0	5,329	6
P	D	12.000	2,473	0	0	0	2,473	7
Total Within Municipality			139,134	0	0	0	139,134	
Total Utility			139,134	0	0	0	139,134	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	241	0	1	0	240	7	1
M	0.750	833	3	2	0	834		2
M	1.000	583	0	0	0	583	93	3
M	1.250	18	0	0	0	18		4
M	1.500	29	0	0	0	29		5
M	2.000	4	0	0	0	4		6
M	4.000	8	0	0	0	8		7
M	6.000	2	0	0	0	2		8
<b>Total Utility</b>		<b>1,718</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>1,718</b>	<b>100</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,524	48	45	1	1,528	8	1
1.000	56	0	0	2	58	0	2
1.250	11	0	0	(1)	10	0	3
1.500	19	0	0	0	19	0	4
2.000	12	0	0	0	12	0	5
3.000	6	0	0	0	6	0	6
4.000	2	0	0	0	2	0	7
6.000	3	0	0	0	3	0	8
<b>Total:</b>	<b>1,633</b>	<b>48</b>	<b>45</b>	<b>2</b>	<b>1,638</b>	<b>8</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,336	132	4	7	0	49	1,528	1
1.000	23	20	3	7	0	5	58	2
1.250	0	8	1	0	0	1	10	3
1.500	0	15	0	2	1	1	19	4
2.000	0	8	1	2	0	1	12	5
3.000	0	1	1	4	0	0	6	6
4.000	0	0	1	0	1	0	2	7
6.000	0	0	0	0	3	0	3	8
<b>Total:</b>	<b>1,359</b>	<b>184</b>	<b>11</b>	<b>22</b>	<b>5</b>	<b>57</b>	<b>1,638</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	235		1		234	2
<b>Total Fire Hydrants</b>	<b>236</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>235</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	235
Number of distribution system valves end of year:	548
Number of distribution valves operated during year:	548

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

NEW WATER RATES WERE IN EFFECT FOR ONLY A PORTION OF 2001, SO EVEN THOUGH VOLUME SALES ARE LOWER IN 2002, REVENUE HAS INCREASED WITH AN ENTIRE YEAR AT THE NEW RATES.

VOLUME SALES DOWN IN INDUSTRIAL, ONE OF ALGOMA'S LARGE INDUSTRIAL CUSTOMERS CLOSED IT'S FACILITY IN JUNE 2002.

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### Water Operation & Maintenance Expenses (Page W-05)

ACCT. #673 MAINT. OF MAINS: IN 2001, \$14,216 WAS EXPENSED FOR MAIN CHLORINATION. THIS EXPENSE DID NOT REOCCUR IN 2002.

ACCT. #675 MAINT. OF SERVICES: IN 2002 LABOR INCREASED DUE TO THE CREW HAVING TO INSTALL A LARGE NUMBER OF ORIFICES (ALLOWING WATER TO RUN) AS WELL AS AN INCREASE IN LOCATES. COSTS ALSO INCURRED FOR PLANT RECORDS UPDATE.

A COMPLETE VALVE TURNING PROGRAM WAS COMPLETED IN 2002.

ACCT. #672 MAINT. OF STANDPIPES, PER DOCKET #50-WR-104, PAINTING COSTS ARE BEING AMORTIZED OVER 5 YEARS, BEGINNING IN 2001.

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### Water Utility Plant in Service (Page W-08)

ACCT. #396, POWER OPERATED EQUIPMENT ADJUSTED FOR \$1, ROUNDING.

MOST OF THE COST ADDITIONS TO THE MAINS, STANDPIPES, HYDRANTS AND SERVICES ARE ENGINEERING AND INSPECTION FEES FROM PLANT THAT WAS PLACED IN SERVICE AND CAPITALIZED IN 2001. THEREFORE, THERE WILL BE EITHER NO NEW UNITS (OF VERY FEW) ADDED IN 2002. ALSO SEE FOOTNOTES ON PAGE W-21 REFERRING TO PAGES W-17, 18 & 20.

ACCT. #343, MAINS LIST \$258 IN RETIREMENTS, BUT PAGE W-17 LIST ZERO MAIN PIPE RETIREMENTS. THIS RETIREMENT WAS A MAIN VALVE, HENCE NO PIPE WAS RETIRED.

ACCT. #342, STANDPIPES, RETIREMENT WAS OF OUR OLD WATER TOWER, CONSTRUCTED IN 1923, ON PARKER AVENUE. THE COST RETIRED WAS THE ORIGINAL COST FROM OUR CPRS.

ACCT. #391.1, COMPUTER EQUIPMENT RETIREMENT COSTS (ORIGINAL COSTS FROM CPRS) ARE FROM OUR OLD ACCOUNTING AND BILLING SYSTEM THAT WE DISCONTINUED MAINTAINING IN 2002. COSTS OF OUR NEW SYSTEMS ADDED FROM 1999 - 2001 ARE MINIMUL DUE TO JOINT PURCHASING EFFORTS THROUGH OUR POWER PROVIDER, WPPI.

ACCT. #392, TRANSPORTATION EQUIPMENT RETIREMENT COSTS (ORIGINAL COSTS FROM CPRS) ARE HIGHER THAT ADDS DUE TO FLEET BEING DOWNSIZED.

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## WATER OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Water (Page W-10)

COSTS OF REMOVAL ARE THE ACTUAL COSTS TO THE UTILITY FROM REMOVING RETIRED ASSETS. OUR BOOKS WERE CLOSED BY THE TIME WE RECEIVED THE PSC INSTRUCTIONS FOR PSC ANNUAL REPORT FILING WITH A GUIDLINE ATTACHMENT ON COST OF REMOVAL. WE CONTACTED THE PSC AND WERE TOLD TO INCLUDE THIS FOOTNOTE: WE WILL FOLLOW THESE GUIDLINES IN FUTURE YEARS.

WE DISAGREE WITH THE GUIDLINE THAT THE AMOUNTS EXCEEDING 10% BE CAPITALIZED TO REPLACE UNITS. THIS WOULD DISTORT THE PLANT VALUE AND CAUSE INCREASES IN COSTS PER UNITS (POSSIBLY REQUIRING ADDITIONAL FOOTNOTES). ALSO, IF CAPITAL COSTS ARE HIGHER THAN ACTUAL, THIS WILL CAUSE THE PROPERTY TAX EQUIVALENT TO INCREASE! COSTS PER UNITS (WHEN REPLACING "OLD" PLANT) ARE GOING TO BE CONSIDERABLY HIGHER THAN THE ORIGINAL COSTS, SO DEPRECIATION AND ACCUMULATED RESERVES WILL ALSO INCREASE ACCORDINGLY, HOPEFULLY COVERING FUTURE COSTS OF REMOVAL.

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### Water Mains (Page W-17)

SEE FOOTNOTE FOR UTILITY PLANT IN SERVICE (PAGE W-08), NO UNITS ADDED IN 2002, BUT COSTS CAPITALIZED IN 2002.

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### Water Services (Page W-18)

SEE FOOTNOTE FOR UTILITY PLANT (PAGE W-08) ONLY 3 SERVICES PLACED IN SERVICE IN 2002, HIGH COST IS DUE TO OTHER PROJECTS PLACED IN SERVICE IN 2001, BUT SERVICE COSTS BILLED IN 2002.

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### Meters (Page W-19)

METER ADJUSTMENTS OF 2 WERE RECLASSIFICATIONS TO CORRECT PROPERTY RECORDS.

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### Hydrants and Distribution System Valves (Page W-20)

SEE FOOTNOTE FOR UTILITY PLANT (PAGE W-08), NO HYDRANTS PLACED IN SERVICE IN 2002. COSTS ARE ASSOCIATED WITH A PROJECT THAT WAS CAPITALIZED IN 2001, WITH ENGINEERING & INSPECTION FEES BEING BILLED IN 2002.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	2,611,234	1
<b>Total Sales of Electricity</b>	<b>2,611,234</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	4,718	2
Miscellaneous Service Revenues (451)	406	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	15,818	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	709	7
<b>Total Other Operating Revenues</b>	<b>21,651</b>	
<b>Total Operating Revenues</b>	<b>2,632,885</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	1,847,771	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	123,013	10
Customer Accounts Expenses (901-905)	71,183	11
Sales Expenses (911-916)	302	12
Administrative and General Expenses (920-932)	120,670	13
<b>Total Operation and Maintenance Expenses</b>	<b>2,162,939</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	133,229	14
Amortization Expense (404-407)	0	15
Taxes (408)	95,678	16
<b>Total Other Expenses</b>	<b>228,907</b>	
<b>Total Operating Expenses</b>	<b>2,391,846</b>	
<b>NET OPERATING INCOME</b>	<b>241,039</b>	



**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	4,718	1
<b>Other (specify):</b>		
NONE	0	2
<b>Total Forfeited Discounts (450)</b>	<b>4,718</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION FEES	406	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>406</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE	0	4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE ATTACHMENT FEES CHARGED TO TELEPHONE AND CABLE COMPANIES	15,818	5
<b>Total Rent from Electric Property (454)</b>	<b>15,818</b>	
<b>Interdepartmental Rents (455):</b>		
NONE	0	6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
NSF CHECK CHARGES & SALES TAX DISCOUNTS	709	7
<b>Total Other Electric Revenues (456)</b>	<b>709</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	1,847,771	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
<b>Total Other Power Supply Expenses</b>	<b>1,847,771</b>	
<b>Total Power Production Expenses</b>	<b>1,847,771</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	0	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	0	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)	0	51
Station Expenses (582)	0	52
Overhead Line Expenses (583)	0	53
Underground Line Expenses (584)	0	54
Street Lighting and Signal System Expenses (585)	0	55
Meter Expenses (586)	0	56
Customer Installations Expenses (587)	0	57
Miscellaneous Distribution Expenses (588)	0	58
Rents (589)	0	59
Maintenance Supervision and Engineering (590)	0	60
Maintenance of Structures (591)	716	61
Maintenance of Station Equipment (592)	28,890	62
Maintenance of Overhead Lines (593)	61,386	63
Maintenance of Underground Lines (594)	10,711	64
Maintenance of Line Transformers (595)	4,478	65
Maintenance of Street Lighting and Signal Systems (596)	8,343	66
Maintenance of Meters (597)	5,116	67
Maintenance of Miscellaneous Distribution Plant (598)	3,373	68
<b>Total Distribution Expenses</b>	<b>123,013</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	0	69
Meter Reading Expenses (902)	8,735	70
Customer Records and Collection Expenses (903)	62,442	71
Uncollectible Accounts (904)	6	72
Miscellaneous Customer Accounts Expenses (905)	0	73
<b>Total Customer Accounts Expenses</b>	<b>71,183</b>	
<b>SALES EXPENSES</b>		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	302	75
Advertising Expenses (913)	0	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)	0	77
<b>Total Sales Expenses</b>	<b>302</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	23,045	78
Office Supplies and Expenses (921)	6,645	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	5,524	81
Property Insurance (924)	3,696	82
Injuries and Damages (925)	20,944	83
Employee Pensions and Benefits (926)	36,378	84
Regulatory Commission Expenses (928)	0	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	13,303	87
Rents (931)	0	88
Maintenance of General Plant (932)	11,135	89
<b>Total Administrative and General Expenses</b>	<b>120,670</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,162,939</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent	BASED ON PSC SCHEDULE E-5	79,246	<b>1</b>
Social Security	BASED ON HOURS/WAGES	19,217	<b>2</b>
Wisconsin Gross Receipts Tax	ACTUAL - FROM STATE OF WI	922	<b>3</b>
PSC Remainder Assessment	BASED ON REVENUES	2,586	<b>4</b>
Other (specify): SOCIAL SECURITY TAX CAPITALIZED	BASED ON LABOR/HOURS BOOKED TO ACCT. #107	(6,293)	<b>5</b>
<b>Total tax expense</b>		<b>95,678</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Kewaunee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.231725				3
County tax rate	mills		7.619284				4
Local tax rate	mills		9.131117				5
School tax rate	mills		10.196241				6
Voc. school tax rate	mills		1.873486				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>29.051853</b>				10
Less: state credit	mills		1.501613				11
<b>Net tax rate</b>	mills		<b>27.550240</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>9.131117</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.069727</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>21.200844</b>				17
<b>Total Tax Rate</b>	mills		<b>29.051853</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.729759</b>				19
<b>Total tax net of state credit</b>	mills		<b>27.550240</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>20.105029</b>				21
Utility Plant, Jan. 1	\$	4,295,409	4,295,409				22
Materials & Supplies	\$	123,902	123,902				23
<b>Subtotal</b>	\$	<b>4,419,311</b>	<b>4,419,311</b>				24
Less: Plant Outside Limits	\$	40,005	40,005				25
<b>Taxable Assets</b>	\$	<b>4,379,306</b>	<b>4,379,306</b>				26
Assessment Ratio	dec.		0.863090				27
<b>Assessed Value</b>	\$	<b>3,779,735</b>	<b>3,779,735</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>20.105029</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>75,992</b>	<b>75,992</b>				30
Tax Equivalent per 1994 PSC Report	\$	79,246					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>79,246</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Boiler Plant Equipment (312)	0	0	6
Engines and Engine Driven Generators (313)	0	0	7
Turbogenerator Units (314)	0	0	8
Accessory Electric Equipment (315)	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0	0	11
Structures and Improvements (331)	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	14
Accessory Electric Equipment (334)	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	16
Roads, Railroads and Bridges (336)	0	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0	0	18
Structures and Improvements (341)	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	20
Prime Movers (343)	0	0	21
Generators (344)	0	0	22
Accessory Electric Equipment (345)	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0	0	25



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Boiler Plant Equipment (312)	0	0	0	6
Engines and Engine Driven Generators (313)	0	0	0	7
Turbogenerator Units (314)	0	0	0	8
Accessory Electric Equipment (315)	0	0	0	9
Miscellaneous Power Plant Equipment (316)	0	0	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)	0	0	0	11
Structures and Improvements (331)	0	0	0	12
Reservoirs, Dams and Waterways (332)	0	0	0	13
Water Wheels, Turbines and Generators (333)	0	0	0	14
Accessory Electric Equipment (334)	0	0	0	15
Miscellaneous Power Plant Equipment (335)	0	0	0	16
Roads, Railroads and Bridges (336)	0	0	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)	0	0	0	18
Structures and Improvements (341)	0	0	0	19
Fuel Holders, Producers and Accessories (342)	0	0	0	20
Prime Movers (343)	0	0	0	21
Generators (344)	0	0	0	22
Accessory Electric Equipment (345)	0	0	0	23
Miscellaneous Power Plant Equipment (346)	0	0	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)	0	0	0	25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0	0	26
Station Equipment (353)	0	0	27
Towers and Fixtures (354)	0	0	28
Poles and Fixtures (355)	0	0	29
Overhead Conductors and Devices (356)	0	0	30
Underground Conduit (357)	0	0	31
Underground Conductors and Devices (358)	0	0	32
Roads and Trails (359)	0	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	17,159	0	34
Structures and Improvements (361)	4,655	0	35
Station Equipment (362)	1,050,524	0	36
Storage Battery Equipment (363)	0	0	37
Poles, Towers and Fixtures (364)	311,008	30,216	38
Overhead Conductors and Devices (365)	633,831	46,607	39
Underground Conduit (366)	0	0	40
Underground Conductors and Devices (367)	276,730	26,476	41
Line Transformers (368)	175,106	2,726	42
Services (369)	237,939	18,232	43
Meters (370)	116,766	6,090	44
Installations on Customers' Premises (371)	0	0	45
Leased Property on Customers' Premises (372)	0	0	46
Street Lighting and Signal Systems (373)	116,241	2,719	47
<b>Total Distribution Plant</b>	<b>2,939,959</b>	<b>133,066</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	58,180	0	48
Structures and Improvements (390)	810,473	0	49
Office Furniture and Equipment (391)	43,493	0	50
Computer Equipment (391.1)	58,895	0	51
Transportation Equipment (392)	265,400	23,419	52
Stores Equipment (393)	0	0	53
Tools, Shop and Garage Equipment (394)	22,801	3,109	54
Laboratory Equipment (395)	2,804	0	55
Power Operated Equipment (396)	71,781	0	56
Communication Equipment (397)	10,906	626	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0	0	0	26
Station Equipment (353)	0	0	0	27
Towers and Fixtures (354)	0	0	0	28
Poles and Fixtures (355)	0	0	0	29
Overhead Conductors and Devices (356)	0	0	0	30
Underground Conduit (357)	0	0	0	31
Underground Conductors and Devices (358)	0	0	0	32
Roads and Trails (359)	0	0	0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)	0	0	17,159	34
Structures and Improvements (361)	0	0	4,655	35
Station Equipment (362)	0	0	1,050,524	36
Storage Battery Equipment (363)	0	0	0	37
Poles, Towers and Fixtures (364)	2,849	0	338,375	38
Overhead Conductors and Devices (365)	6,579	0	673,859	39
Underground Conduit (366)	0	0	0	40
Underground Conductors and Devices (367)	0	0	303,206	41
Line Transformers (368)	590	0	177,242	42
Services (369)	1,387	0	254,784	43
Meters (370)	671	0	122,185	44
Installations on Customers' Premises (371)	0	0	0	45
Leased Property on Customers' Premises (372)	0	0	0	46
Street Lighting and Signal Systems (373)	281	0	118,679	47
<b>Total Distribution Plant</b>	<b>12,357</b>	<b>0</b>	<b>3,060,668</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	58,180	48
Structures and Improvements (390)	0	0	810,473	49
Office Furniture and Equipment (391)	0	0	43,493	50
Computer Equipment (391.1)	16,364	0	42,531	51
Transportation Equipment (392)	19,040	0	269,779	52
Stores Equipment (393)	0	0	0	53
Tools, Shop and Garage Equipment (394)	0	0	25,910	54
Laboratory Equipment (395)	0	0	2,804	55
Power Operated Equipment (396)	0	0	71,781	56
Communication Equipment (397)	0	0	11,532	57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0	0	<b>58</b>
Other Tangible Property (399)	0	0	<b>59</b>
<b>Total General Plant</b>	<b>1,344,733</b>	<b>27,154</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,284,692</b>	<b>160,220</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0	0	<b>60</b>
 <b>Total utility plant in service</b>	 <b>4,284,692</b>	 <b>160,220</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0	0	<b>0 58</b>
Other Tangible Property (399)	0	0	<b>0 59</b>
<b>Total General Plant</b>	<b>35,404</b>	<b>0</b>	<b>1,336,483</b>
<b>Total utility plant in service directly assignable</b>	<b>47,761</b>	<b>0</b>	<b>4,397,151</b>
Common Utility Plant Allocated to Electric Department	0	0	<b>0 60</b>
<b>Total utility plant in service</b>	<b>47,761</b>	<b>0</b>	<b>4,397,151</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0	0.00%	0	<b>1</b>
Boiler Plant Equipment (312)	0	0.00%	0	<b>2</b>
Engines and Engine Driven Generators (313)	0	0.00%	0	<b>3</b>
Turbogenerator Units (314)	0	0.00%	0	<b>4</b>
Accessory Electric Equipment (315)	0	0.00%	0	<b>5</b>
Miscellaneous Power Plant Equipment (316)	0	0.00%	0	<b>6</b>
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	0	0.00%	0	<b>7</b>
Reservoirs, Dams and Waterways (332)	0	0.00%	0	<b>8</b>
Water Wheels, Turbines and Generators (333)	0	0.00%	0	<b>9</b>
Accessory Electric Equipment (334)	0	0.00%	0	<b>10</b>
Miscellaneous Power Plant Equipment (335)	0	0.00%	0	<b>11</b>
Roads, Railroads and Bridges (336)	0	0.00%	0	<b>12</b>
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	0	0.00%	0	<b>13</b>
Fuel Holders, Producers and Accessories (342)	0	0.00%	0	<b>14</b>
Prime Movers (343)	0	0.00%	0	<b>15</b>
Generators (344)	0	0.00%	0	<b>16</b>
Accessory Electric Equipment (345)	0	0.00%	0	<b>17</b>
Miscellaneous Power Plant Equipment (346)	0	0.00%	0	<b>18</b>
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0	0.00%	0	<b>19</b>
Station Equipment (353)	0	0.00%	0	<b>20</b>
Towers and Fixtures (354)	0	0.00%	0	<b>21</b>
Poles and Fixtures (355)	0	0.00%	0	<b>22</b>
Overhead Conductors and Devices (356)	0	0.00%	0	<b>23</b>
Underground Conduit (357)	0	0.00%	0	<b>24</b>
Underground Conductors and Devices (358)	0	0.00%	0	<b>25</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311	0	0	0	0	0	1
312	0	0	0	0	0	2
313	0	0	0	0	0	3
314	0	0	0	0	0	4
315	0	0	0	0	0	5
316	0	0	0	0	0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331	0	0	0	0	0	7
332	0	0	0	0	0	8
333	0	0	0	0	0	9
334	0	0	0	0	0	10
335	0	0	0	0	0	11
336	0	0	0	0	0	12
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341	0	0	0	0	0	13
342	0	0	0	0	0	14
343	0	0	0	0	0	15
344	0	0	0	0	0	16
345	0	0	0	0	0	17
346	0	0	0	0	0	18
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
352	0	0	0	0	0	19
353	0	0	0	0	0	20
354	0	0	0	0	0	21
355	0	0	0	0	0	22
356	0	0	0	0	0	23
357	0	0	0	0	0	24
358	0	0	0	0	0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0	0.00%	0	<b>26</b>
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	1,557	2.90%	135	<b>27</b>
Station Equipment (362)	306,538	3.10%	32,566	<b>28</b>
Storage Battery Equipment (363)	0	0.00%	0	<b>29</b>
Poles, Towers and Fixtures (364)	167,093	3.90%	12,663	<b>30</b>
Overhead Conductors and Devices (365)	118,800	3.20%	20,923	<b>31</b>
Underground Conduit (366)	0	0.00%	0	<b>32</b>
Underground Conductors and Devices (367)	100,811	3.30%	9,569	<b>33</b>
Line Transformers (368)	124,533	3.20%	5,584	<b>34</b>
Services (369)	121,152	4.40%	10,840	<b>35</b>
Meters (370)	58,969	3.60%	4,301	<b>36</b>
Installations on Customers' Premises (371)	0	0.00%	0	<b>37</b>
Leased Property on Customers' Premises (372)	0	0.00%	0	<b>38</b>
Street Lighting and Signal Systems (373)	103,734	4.10%	4,816	<b>39</b>
<b>Total Distribution Plant</b>	<b>1,103,187</b>		<b>101,397</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	174,763	2.50%	20,262	<b>40</b>
Office Furniture and Equipment (391)	26,445	5.40%	2,348	<b>41</b>
Computer Equipment (391.1)	50,735	14.30%	7,252	<b>42</b>
Transportation Equipment (392)	138,695	15.00%	29,608	<b>43</b>
Stores Equipment (393)	0	0.00%	0	<b>44</b>
Tools, Shop and Garage Equipment (394)	18,967	5.00%	1,218	<b>45</b>
Laboratory Equipment (395)	2,804	5.00%	0	<b>46</b>
Power Operated Equipment (396)	64,857	15.00%	2,550	<b>47</b>
Communication Equipment (397)	4,951	6.70%	752	<b>48</b>
Miscellaneous Equipment (398)	0	0.00%	0	<b>49</b>
Other Tangible Property (399)	0	0.00%	0	<b>50</b>
<b>Total General Plant</b>	<b>482,217</b>		<b>63,990</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,585,404</b>		<b>165,387</b>	



# ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359	0	0	0	0	0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361	0	0	0	0	1,692	27
362	0	0	0	0	339,104	28
363	0	0	0	0	0	29
364	2,849	2,993	139	0	174,053	30
365	6,579	3,557	3,552	0	133,139	31
366	0	0	0	0	0	32
367	0	0	0	0	110,380	33
368	590	0	0	0	129,527	34
369	1,387	711	346	0	130,240	35
370	671	0	0	0	62,599	36
371	0	0	0	0	0	37
372	0	0	0	0	0	38
373	281	280	280	0	108,269	39
	<b>12,357</b>	<b>7,541</b>	<b>4,317</b>	<b>0</b>	<b>1,189,003</b>	
390	0	0	0	0	195,025	40
391	0	0	0	0	28,793	41
391.1	16,364	0	0	0	41,623	42
392	19,040	0	5,000	0	154,263	43
393	0	0	0	0	0	44
394	0	0	0	0	20,185	45
395	0	0	0	0	2,804	46
396	0	0	0	0	67,407	47
397	0	0	0	0	5,703	48
398	0	0	0	0	0	49
399	0	0	0	0	0	50
	<b>35,404</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>515,803</b>	
	<b>47,761</b>	<b>7,541</b>	<b>9,317</b>	<b>0</b>	<b>1,704,806</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
Common Utility Plant Allocated to Electric Department	0		0	51
<b>Total accum. prov. for depreciation</b>	<b><u>1,585,404</u></b>		<b><u>165,387</u></b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
	0	0	0	0	0	51
	<b>47,761</b>	<b>7,541</b>	<b>9,317</b>	<b>0</b>	<b>1,704,806</b>	

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.24	23.28	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	0.00	0.00	3
Other:			
NONE	0.00	0.00	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	2.07	5
7.2/12.5 kV (12kV)	0.00	0.00	6
14.4/24.9 kV (25kV)	0.00	0.00	7
Other:			
NONE	0.00	0.00	8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV	0.00	0.00	10
115 kV	0.00	0.00	11
138 kV	0.00	0.00	12
Other:			
NONE	0.00	0.00	13

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers	1	3
<b>Total</b>	<b>1</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm	56	12
<b>Total</b>	<b>56</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>56</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	8,060	Tuesday	01/29/2002	11:00	4,048
February	02	8,031	Wednesday	02/13/2002	11:00	3,619
March	03	8,086	Monday	03/04/2002	11:00	3,857
April	04	7,752	Tuesday	04/09/2002	11:00	3,708
May	05	7,563	Thursday	05/02/2002	11:00	3,544
June	06	8,241	Tuesday	06/25/2002	15:00	3,442
July	07	8,903	Wednesday	07/17/2002	15:00	4,035
August	08	8,061	Monday	08/12/2002	15:00	3,810
September	09	7,885	Monday	09/09/2002	15:00	3,444
October	10	7,212	Thursday	10/10/2002	11:00	3,470
November	11	6,895	Monday	11/18/2002	10:00	3,169
December	12	7,265	Wednesday	12/18/2002	11:00	3,556
<b>Total</b>		<b>93,954</b>				<b>43,702</b>

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading      Supplier**

15 minutes integrated      WPPI

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam		0	1
Nuclear Steam		0	2
Hydraulic		0	3
Internal Combustion Turbine		0	4
Internal Combustion Reciprocating		0	5
Non-Conventional (wind, photovoltaic, etc.)		0	6
<b>Total Generation</b>		<b>0</b>	<b>7</b>
Purchases		43,702	8
Interchanges:	In (gross)	0	9
	Out (gross)	0	10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received	0	12
	Delivered	0	13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>43,702</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		41,527	18
Sales For Resale		0	19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility		0	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		86	22
<b>Total Used by Company</b>		<b>86</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>41,613</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)		0	26
Distribution Losses		2,089	27
<b>Total Energy Losses</b>		<b>2,089</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>4.7801%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>43,702</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL SERVICE	RG-1	1,636	11,779	1
<b>Total Sales for Residential Sales</b>		<b>1,636</b>	<b>11,779</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER SERVICE	CP-1	7	4,354	2
LARGE POWER TIME OF DAY SERVICE	CP-2	4	4,489	3
INDUSTRIAL POWER TIME OF DAY SERVICEQ	CP-3	3	12,616	4
GENERAL SERVICE	GS-1	299	4,544	5
INTERIM LARGE GENERAL SERVICE	GS-2	22	3,265	6
CONTROLLED INTERDEPARTMENTAL SERVICE	MP-1	1	205	7
<b>Total Sales for Commercial &amp; Industrial</b>		<b>336</b>	<b>29,473</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING SERVICE	MS-1	6	275	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>6</b>	<b>275</b>	
<b>Sales for Resale</b>				
NONE	NONE	0	0	9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,978</b>	<b>41,527</b>	



**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
0	0	777,841	59,761	<b>837,602</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>777,841</b>	<b>59,761</b>	<b>837,602</b>	
10,096	12,489	210,883	22,114	<b>232,997</b>	<b>2</b>
17,282	21,765	262,069	20,961	<b>283,030</b>	<b>3</b>
34,182	54,608	608,204	63,587	<b>671,791</b>	<b>4</b>
0	0	305,037	23,179	<b>328,216</b>	<b>5</b>
0	0	194,480	16,362	<b>210,842</b>	<b>6</b>
0	0	8,432	1,011	<b>9,443</b>	<b>7</b>
<b>61,560</b>	<b>88,862</b>	<b>1,589,105</b>	<b>147,214</b>	<b>1,736,319</b>	
0	0	35,975	1,338	<b>37,313</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>35,975</b>	<b>1,338</b>	<b>37,313</b>	
0	0	0	0	<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>61,560</b>	<b>88,862</b>	<b>2,402,921</b>	<b>208,313</b>	<b>2,611,234</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
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Particulars (a)	(b)	(c)	
Name of Vendor	WPPI		1
Point of Delivery	ALGOMA		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	69000		4
Point of Metering	ALGOMA		5
Total of 12 Monthly Maximum Demands -- kW	93,954		6
Average load factor	63.7182%		7
Total Cost of Purchased Power	1,847,771		8
Average cost per kWh	0.0423		9
On-Peak Hours (if applicable)	0700-2100		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak 11
January	2,181	1,867	12
February	1,937	1,682	13
March	1,988	1,869	14
April	2,029	1,679	15
May	1,881	1,663	16
June	1,732	1,710	17
July	2,100	1,935	18
August	1,982	1,828	19
September	1,737	1,707	20
October	1,878	1,591	21
November	1,549	1,621	22
December	1,754	1,802	23
<b>Total kWh (000)</b>	<b>22,748</b>	<b>20,954</b>	<b>24</b>
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak 39
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			<b>52</b>

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

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**PRODUCTION STATISTICS**

<b>Particulars</b> <b>(a)</b>	<b>Plant</b> <b>(b)</b>	<b>Plant</b> <b>(c)</b>	<b>Plant</b> <b>(d)</b>	<b>Plant</b> <b>(e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						1
<b>Total</b>						<u><u>0</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		



**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	NORTH	SOUTH			
Voltage--High Side	69	69			
Voltage--Low Side	4,160	4,160			
Num. Main Transformers in Operation	1	1			
Capacity of Transformers in kVA	10	10			
Number of Spare Transformers on Hand	1	0			
15-Minute Maximum Demand in kW	6,124	3,926			
Dt and Hr of Such Maximum Demand	01/03/2002	07/16/2002			
	08:00	03:00			
Kwh Output	28,785	14,917			

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	2,026	612	26,283	1
Acquired during year	76	1	75	2
<b>Total</b>	<b>2,102</b>	<b>613</b>	<b>26,358</b>	<b>3</b>
Retired during year	43	6	50	4
Sales, transfers or adjustments increase (decrease)	(1)	(4)	(1,809)	5
<b>Number end of year</b>	<b>2,058</b>	<b>603</b>	<b>24,499</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,964	517	20,811	8
In utility's use	8	14	365	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	1			11
In stock	85	72	3,323	12
<b>Total end of year</b>	<b>2,058</b>	<b>603</b>	<b>24,499</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	208	99,410	<b>1</b>
Sodium Vapor	200	25	23,985	<b>2</b>
<b>Total</b>		<b>233</b>	<b>123,395</b>	
<b>Ornamental</b>				
Metal Halide/Halogen	100	12	6,504	<b>3</b>
Sodium Vapor	100	98	47,012	<b>4</b>
Sodium Vapor	250	69	87,793	<b>5</b>
<b>Total</b>		<b>179</b>	<b>141,309</b>	
<b>Other</b>				
Other	150	1	10,285	<b>6</b>
<b>Total</b>		<b>1</b>	<b>10,285</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

ACCT. #555 PURCHASED POWER DECREASED IN 2002 DUE TO ONE OF ALGOMA'S LARGE INDUSTRIAL CUSTOMERS CLOSING IT'S FACILITY IN JUNE OF 2002.

ACCT. #593 MAINT. OF OVERHEAD LINES INCREASED IN 2002 DUE TO AN AGGRESSIVE TREE TRIMMING PROGRAM (OPEN WINTER). A LOT OF OVERTIME PAY DUE TO STORM DAMAGE AND AN INCREASE IN MAINTENANCE OF LINES, PROJECTS WERE TOO SMALL TO CAPITALIZE INDIVIDUALLY.

ACCT. #923 OUTSIDE SERVICES WAS HIGH IN 2001 DUE TO LEGAL FEES PAID FOR THE AMERICAN TRANSMISSION CO. (ATC) INVESTMENT. LEGAL FEES WERE ALSO INCURRED IN 2001 FOR COMPLETING A POLE ATTACHMENT AGREEMENT.

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### Electric Utility Plant in Service (Page E-06)

ACCT. #391.1, COMPUTER EQUIPMENT RETIREMENT COSTS (ORIGINAL COSTS FROM CPRS) ARE FROM OLD ACCOUNTING AND BILLING SYSTEMS THAT THE UTILITY DISCONTINUED MAINTAINING IN 2002. COSTS OF OUR NEW SYSTEMS ADDED FROM 1999 - 2001 ARE MINIMAL DUE TO JOINT PURCHASING EFFORTS THROUGH OUR POWER PROVIDER, WPPI.

ACCT. #392, TRANSPORTATION EQUIPMENT RETIREMENT COSTS (ORIGINAL COSTS FROM CPRS) ARE HIGHER THAN ADDITIONS DUE TO THE FLEET BEING DOWNSIZED.

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### Accumulated Provision for Depreciation - Electric (Page E-08)

SEE WATER FOOTNOTES (PAGE W-10) FOR NOTES RELATED TO ACCUMULATED DEPRECIATION

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### Transmission and Distribution Lines (Page E-10)

SECONDARY UNDERGROUND EXTENSION MILES ADDED IN 2002 = .24 MILES

NO SECONDARY OVERHEAD EXTENSIONS WERE PERFORMED IN 2002

PRIMARY UNDERGROUND EXTENSION MILES ADDED IN 2002 = .04 MILES

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### Electric Distribution Meters & Line Transformers (Page E-24)

TRANSFORMER AND METER PROPERTY RECORDS AUDITED, RESULTING IN AN ADJUSTMENT OF 4 TRANSFORMERS.

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